

OGC 9-0112a

22 January 1959

MEMORANDUM FOR: Chief, Transportation Division

SUBJECT: Interpretation of Customs Regulations

1. We have your memorandum of 15 January 1959, regarding an interpretation of the word "possession" as used by the Bureau of Customs with regard to the dutiability of automobiles purchased abroad by Government employees but not reduced to possession.

2. We are informed by Customs that "possession" in this context should be taken to mean either physical possession, or a right to immediate possession coupled with the practical means of obtaining actual physical possession with relative ease. In the case of automobiles, this would usually mean the presence of the automobile in the showroom or warehouse of the seller within the city in which the purchase was made, so that the buyer could go around and get the car at will if he so desired, rather than ship it from the dealer.

3. For your information, the current duty on automobiles is eight and one-half percent.

SIGNED


Office of General Counsel

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